

**§ 8-45.3. Photographic reproduction of records of Department of Revenue and Division of Employment Security.**

(a) The State Department of Revenue is hereby specifically authorized to have photographed, photocopied, or microphotocopied all records of the Department, including tax returns required by law to be made to the Department, and said photographs, photocopies, or microphotocopies, when certified by the Department as true and correct photographs, photocopies, or microphotocopies, shall be as admissible in evidence in all actions, proceedings and matters as the originals thereof would have been.

(a1) The Division of Employment Security is hereby specifically authorized to have photographed, photocopied, or microphotocopied all records of the Division, including filings required by law to be made to the Division, and said photographs, photocopies, or microphotocopies, when certified by the Division as true and correct photographs, photocopies, or microphotocopies, shall be as admissible in evidence in all actions, proceedings, and matters as the originals thereof would have been.

(b) The provisions of this section shall apply to records stored on any form of permanent, computer-readable media, such as a CD-ROM, if the medium is not subject to erasure or alteration. Nonerasable, computer-readable storage media may be used for preservation duplicates, as defined in G.S. 132-8.2, or for the preservation of permanently valuable records as provided in G.S. 121-5(d). (1951, c. 262, s. 3; 1999-131, s. 2; 1999-456, s. 47(b); 2001-115, s. 1; 2011-326, s. 13(c); 2011-401, s. 3.2.)